



COUNTY GOVERNMENT OF NYERI

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DIRECTORATE OF INTERNAL AUDIT

OUR REF: NCG/IAD/30/25

30th September, 2025

The Chairman
Nyeri County Executive Audit Committee
County Government of Nyeri
P.O Box 1112-10100
NYERI.

RE: AUDIT REPORT ON HUMAN RESOURCE MANAGEMENT IN THE COUNTY

EXECUTIVE SUMMARY

1.0 Introduction

We have completed the audit on Human Resource Management in the County. Human Resource Audit entails comprehensive evaluation of an organization's HR policies, practices, procedures, and systems to assess their effectiveness, compliance with legal and regulatory standards, and alignment with the organization's goals.

HR Managers in County Government Departments face significant challenges in Human Resource (HR) management. Key among these challenges are; failure to achieve equitable gender representation in accordance to both the Convention on the Elimination of all forms of Discrimination Against Women (CEDAW) and the two-thirds gender principle enshrined in Article 232 of the Constitution. This has resulted in

disproportionate representation across genders and insufficient measures to ensure the constitutional and the United Nations Sustainable Development Goals (SDG) of achieving gender equality and women's empowerment.

Additionally, recruitment processes exhibit systemic weaknesses, including biases based on gender, region of origin, and other socio-demographic factors, which undermines the principles of fairness and equity. These biases extend to compensation and benefits, where disparities are evident in pay scales and access to entitlements, further perpetuating inequality within the workforce.

Training and development opportunities pose similar challenges, and in some cases not informed by merit or organizational needs. This has led to uneven skills enhancement and limited career growth opportunities for under-represented groups, creating workforce imbalances.

Performance evaluations within the County Governments are inconsistent and, in some cases, not institutionalized. These deficiencies not only demotivate employees but also hinder organizational productivity and accountability. Moreover, staff relations are inadequately addressed with grievances often going unattended or unresolved, resulting in low employee morale and trust in HR processes.

Compounding these issues is the widespread non-compliance with existing laws, policies, and standards. This lack of adherence undermines organizational integrity and exposes County Governments to legal risks and reputational damage.

The absence of an overarching HR audit mechanisms has allowed these issues to persist, impeding the County Governments' ability to achieve equitable, effective, and compliant HR management. Addressing these systemic challenges through the development of HR Audit guidelines is essential to foster transparency, inclusivity, and compliance, ensuring the workforce is both representative and well-managed in alignment with constitutional and international obligations.

2.0 Audit Objectives

- i. Review the County Government Structure
- ii. Review the recruitment and selection processes
- iii. Review employee relations and engagement
- iv. Review Compensation and benefits
- v. Review HR Policies and Procedures:
- vi. Review the performance management systems:
- vii. Review record keeping and documentation
- viii. Review Health, Safety and Welfare Policies
- ix. Assess Strategic HR Planning

3.0 Scope of the Audit

The HR Audit covered recruitment and onboarding, promotions, compliance with labour laws and regulations, employees' records management, performance management, training and development, compensation and benefits, employee relations, discipline management, payroll management, termination and off-boarding processes and any exclusions.

4.0 Findings Summary

1) Failure to publish and publicize the staff establishment and the county structure.

The CPSB did not publish and publicize the staff establishment and the county structure in the county web site or in any other medium.

2) During our audit we noted that, there were gaps in recruitment and selection process,

which included the absence of an annual recruitment and HR plan, failure to publish the long and short list of applicants in the county website, leverage on technology in recruitment process, weak feedback mechanisms, and missing schemes of service and inadequate onboarding guideline.

- 3) **Lack of a structured employee grievance handling guidelines-** the county does not have a structured employee's grievance handling guideline.
- 4) Failure to verify employees' qualification certificates could lead to some staff possessing fake certificates and non-compliance with regulatory or contractual requirements.
- 5) The County has complied with Article 27(8) of the Constitution which requires that no more than two-thirds of employees in the County are of the same gender.
- 6) **Non-compliance with Section 65(1) (c) of the County Governments Act, 2012-** the county has not complied with Section 65(1)(c) of the County Governments Act, 2012 which requires that at least 30% of employees are sourced from outside the dominant community.
- 7) **Non-compliance with training policy-** the county has failed to comply with the training policy which requires that the training budget should be at least 2% of the total budget
- 8) During audit it was noted that, there were gaps in training needs assessment, un-coordinated tracking of certifications and professional development (CPE/CPD), and lack of post-training feedback mechanisms.
- 9) **Failure to recognize individual productivity and performance** –the County did not have a framework for recognizing and rewarding individual members of staff who performed exemplary well.
- 10) During our audit we observed that the county lacks comprehensive integrated records management system
- 11) **Physical Workplace Conditions-** we confirmed that the county had safety measures, including clearly marked fire exits, fire extinguishers and well-stocked first aid kits but it did not have comprehensive workplace emergency preparedness plans.
- 12) **Health and Safety-** we ascertained that there were documented procedures for reporting and managing workplace injuries and accidents to identify gaps or inefficiencies, however, there were no departmental champions and the staff were not sensitized on the same.

- 13) **Leveraging on Technology**- we examined the county training programs on the use of technology and updates for employees and noted that the county has not embraced emerging trends in technology like Artificial Intelligence (AI).
- 14) **Employee Separation**- we examined the county exit guidelines and observed that the management does not seek feedback from staff who exit employment.
- 15) The county does not have a structured initiative on emerging issues related to environmental sustainability.

5.0 Recommendation

- 1) The management should ensure timely publication of the staff establishment and county organizational structure.
- 2) The management should develop a recruitment plan.
- 3) The CPSB should ensure that the long listing and shortlist reports are published in the County website whenever they are recruiting.
- 4) The management should endeavor to digitize the recruitment process, develop a structured tracking system for the candidates to check progress of the recruitment process and a structure mechanism for stakeholders to give feedback regarding the recruitment processes.
- 5) The management should develop career guidelines in liaison with technical team from public service for cadres that do not have the scheme of service.
- 6) The management should develop employee onboarding and induction guidelines.
- 7) The management should prepare employee handbooks and issue to members of staff.
- 8) The management should undertake verification certificates.
- 9) The management should develop comprehensive documents management system.
- 10) The management should align its mechanism to the SRC framework for Productivity and Performance recognition and develop mechanism of improving underperformance.
- 11) The management should periodically undertake county training needs assessment and conduct post training assessment, feedback surveys and follow-up evaluations.

- 12) The County should set aside 2% of the total budget for training as prescribed in the training policy.
 - 13) The management should start tracking and updating employee trainings and ensure compliance.
 - 14) The management should adhere to the affirmative action for youth, gender, persons with disabilities and minority as provided in Article 56 of the Kenya's constitution 2010.
 - 15) The county should develop an employee grievance handling guideline and establish counselling and psychosocial support units.
 - 16) The county should develop a comprehensive workplace emergency preparedness plan and conduct sensitization to employees.
 - 17) The county should create employee recreational and wellness facilities.
 - 18) The county should develop clear communication channels and feedback for employees.
 - 19) The management should continuously train its employees on the use of emerging technology.
 - 20) The county should Capacity build its employees on Green Human Resource Management.
 - 21) The management should develop and document a comprehensive exit process.
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6.0 Conclusion

From the foregoing, we wish to reasonably assure the management of the County Government of Nyeri that human resource is managed in an efficient and effective manner and that the practices and processes complied with various laws and regulations except for the gaps that were identified.

The management should strive to address the findings and related risks that are highlighted in the report and implement the suggested recommendations in future since the findings could negatively impact on the achievement of the county's objectives.

Finally, we thank the management for the cooperation accorded to us during the exercise.



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Director of Audit



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